EXHIBIT #51

1

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Illinois State Office
Metcalfe Federal Building
77 West Jackson Boulevard – Room 2401
Chicago, Illinois 60604-3507
Telephone: (312) 353-1915 Fax: (312) 886-4060

Office Of Public Housing

JUL 16 2007

Mr. Henry S. Morris, Executive Director
Housing Authority of Joliet
6 South Broadway Street
Post Office Box 2519
Joliet, Illinois 60434-2519

SUBJECT: **Final Closeout** of Modernization Program
IL06-P024-50104, $2,282,384.00

Dear Mr. Morris:

We have received your audit report for year ending June 30, 2006, which audited the subject program. We reviewed the report and verified Form HUD-53001, Actual Modernization Cost Certificate (AMCC) for the subject Modernization Grant Program in the amount of $2,282,384.00. The document complies with the provisions of Chapter 10 of the Comprehensive Grant Program Handbook 7485.3G, and has been verified by the Fiscal Audit.

The program is now **completed and closed**. A copy of the executed HUD-53001 is attached for your records.

If further information or assistance is required, please call Mr. Larry A. Boss at (312) 353-1915, extension 2571.

Sincerely,

Steven E. Meiss,
Director,
Illinois State Office of Public Housing
Region V

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Office Of Public Housing

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Metcalfe Federal Building
77 West Jackson Boulevard – Room 2401
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JUL 1 8 2007

Ms. Melissa A. Lorsbach, Executive Director
Housing Authority of Calhoun County
Post Office Box 426
(#2 Herron Street)
Hardin, Illinois 62047-0426

2

SUBJECT: **Final Closeout of** Modernization Programs - **IL06P049501-03** for **$62,886.00** and **IL06P049502-03** for **$13,283.00**

Dear Ms. Lorsbach:

We have received your audit report for year ending September 30, 2006, which audited the subject programs. We reviewed the report and verified Forms HUD-53001, Actual Modernization Cost Certificates (AMCC), for the subject Comprehensive Grant Programs in the amounts of $62,886.00 for IL06P049501- 03, and $13,283.00 for IL06P049502-03. The documents comply with the provisions of Chapter 10 of the Comprehensive Grant Program Handbook 7485.3G, and have been verified by the Fiscal Audit.

The programs are now **completed and closed**. Copies of the executed HUD-53001 are attached for your records.

If further information or assistance is required, please call Mr. Larry A. Boss at (312) 353-1915, extension 2571.

Sincerely,

Steven E. Meiss,
Director,
Illinois State Office of Public Housing
Region V

(2)

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Office Of Public Housing

Illinois State Office
Metcalfe Federal Building
77 West Jackson Boulevard – Room 2401
Chicago, Illinois 60604-3507
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JUL 16 2007

Mr. Randell A. Hutchens, Executive Director
Housing Authority of Greene County
Post Office Box 336.
(325 N Carr St)
White Hall, Illinois 62092-0336

SUBJECT: **Final Closeout of Modernization Programs - IL06P072501-03 for $272,669.00 and IL06P072502-03 for $54,342.00**

Dear Mr. Hutchens:

We have received your audit report for year ending December 31, 2005, which audited the subject programs. We reviewed the report and verified Forms HUD-53001, Actual Modernization Cost Certificates (AMCC), for the subject Comprehensive Grant Programs in the amounts of $272,669.00 for IL06P072501- 03, and $54,342.00 for IL06P072502-03. The documents comply with the provisions of Chapter 10 of the Comprehensive Grant Program Handbook 7485.3G, and have been verified by the Fiscal Audit.

The programs are now **completed and closed**. Copies of the executed HUD-53001 are attached for your records.

If further information or assistance is required, please call Mr. Larry A. Boss at (312) 353-1915, extension 2571.

Sincerely,

Steven E. Meiss,
Director,
Illinois State Office of Public Housing
Region V

(A)

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Illinois State Office
Metcalfe Federal Building
77 West Jackson Boulevard – Room 2401
Chicago, Illinois 60604-3507
Telephone: (312) 353-1915 Fax: (312) 886-4060

Office Of Public Housing

AUG - 2 2007

Mr. Alon Jeffrey, Executive Director
Housing Authority of the County of Lake, Illinois
33928 North Route 45
Grayslake, Illinois 60030-1700

SUBJECT: **Final Closeout** of Modernization Programs - **IL06P056501-01 for $1,369,990.00, IL06P056501-02 for $1,010,852.00, IL06P056501-03 for $1,076,043.00, and IL06P056502-03 for $214,450.00**

Dear Mr. Jeffrey:

We have received your audit report for year ending September 30, 2006, which audited the subject programs. We reviewed the report and verified Forms HUD-53001, Actual Modernization Cost Certificates (AMCC), for the subject Comprehensive Grant Programs in the amounts of $1,369,990.00 for IL06P056501-01, $1,010,852.00 for IL06P056501-02, $1,076,043.00 for IL06P056501-03 and $214,450.00 for IL06P056502-03. The documents comply with the provisions of Chapter 10 of the Comprehensive Grant Program Handbook 7485.3G, and have been verified by the Fiscal Audit.

The programs are now **completed and closed**. Copies of the executed HUD-53001 are attached for your records.

If further information or assistance is required, please call Mr. Larry A. Boss at (312) 353-1915, extension 2571.

Sincerely,

for Steven E. Meiss,
Director,
Illinois State Office of Public Housing
Region V

AFFIDAVIT A
70 OF 110